peo le it was hard to pay the annual tax of annas eight hitherto levied on them. But the same has been increased to Rs. 2 now. Prays that the Government may mercifully exempt such persons from taxation altogether.

Reply of Government.—Under the Mohatarfa Rules, the lowest rate allowed is Rs. 2. Government intend revising these rules, and the necessity for having a lower minimum will be considered in connection with such revision. The Rules of 1902 extending the tax to itinerant traders do not apply to those who sell the produce of their own land or articles manufactured or produced by themselves. An explanatory order will be issued to this effect, and also that petty sellers of vegetables and other small articles may be exempted.

SUBJECT No. 74.

Poor villagers to be exempted from Mohatarfa.

Messrs. Ranganaik, Tumkur Taluk, Chikramauna and Suryanarayappa, Kolar Taluk.

Summary of discussion.—Poor villagers who are mainly dependent on manual labor for their livelihood are at present subjected to Mohatarfa taxation, and they feel it a heavy burden. It is prayed that it may be abolished. Coolies sometimes own small huts, and they are taxed as not being agriculturists.

Reply of Government.—There is no tax on coolies as such. In cases of special hardship, Jamabandi Officers exercise the discretion to remit Mohatarfa.

SUBJECT No. 75.

Abolition or reduction of Mohatarfa tax on cooly huts.

Mr. C. Nagappa, Nagar Taluk.

Summary of discussion.—(1) Cooly huts in villages are subjected to a Mohatarfa tax of Rs. 2 each. In Unions, people who are much better off pay a house tax of eight annas only, which is the prescribed minimum rate. Moreover no Mohatarfa is imposed on coolies who come from British Territory, as they do not reside here permanently. It thus happens that the poor people who dwell here permanently and own no lands of their own, but work for wages on others' lands, are made to pay this tax, which is very heavy. It is therefore requested that these people may be exempted from this tax, or that the rate may be reduced to eight annas.

(2) The levy of Mohatarfa is now left to the discretion of the Jamabandi Officer. The classification of houses, as described in the Revenue Manual, depends not upon their value or extent, but upon the places in which they are situated, *viz.*, cities, kasabas and villages. This does not permit of a proper adjustment of rates. It is therefore requested that the value or the extent of the house should be made the basis upon which the tax should be levied.

(3) Houses whose value is less than Rs. 20 may, it is requested, be exempted from Mohatarfa house tax, for persons residing in such houses are generally poor and it is with difficulty that they earn their livelihood.